



Occupational Tax Certificate

Requirement Checklist:

- Occupational Tax Routing Sheet-** Online form that can be found at dallasga.gov/
- Application-** Must be completed and signed by a qualified applicant. Uncompleted applications will not be accepted. Forms included in the application packet include:
 - Contact Information Form- (attached)** Must be completed and updated if any changes.
 - Financial Affidavit- (attached)** Must be completed, signed by qualified applicant, and notarized.
 - SAVE Affidavit- (attached)** Must be completed, signed by qualified applicant, and notarized.
 - E-Verify Affidavit- (attached)** Must be completed, signed by qualified applicant, and notarized.
 - Residential Property Limited Home Occupational Form- (attached)** Must be completed and signed by qualified applicant
- Applicant’s secure and Verifiable Document (i.e., driver’s license)-** Visit the Attorney General Office’s Website for a list of applicable documents <http://law.ga.gov/>
- Immigration Documentation-** (If applicant is other than a U.S. Citizen) Documentation from the U.S. Department of Homeland Security must be submitted.
- Registration from the Georgia Secretary of State-** (if corporation or LLC)- contact the SOS at (404)656-2817 or **Registration of Trade Name from Paulding County Superior Court-** (770)443-7527
- Lease or Proof of Ownership-** First page and signature page only.
- Letter from Leasing Company or Homeowner if you are leasing/renting stating it is ok to operate a home-based business from this address**
- Applicable Fee-** We accept cash, check, or credit card. Please make checks out to City of Dallas. (Visit Business Class Table & Tax Rate Table dallasga.gov/)

Copies of the Following must be Checked Off and Provided if Applicable:

- Any License affiliated with the occupation/business** (i.e., Food Service Permits, State Builder’s Licenses etc.)
 - Paulding County Environmental Health** (770)443-7877 (food service permits, tattoo artist licensing, etc.)
 - Georgia Secretary of State** (470)207-2440 (Builders, Electricians, Salons, Nail Techs, Used Car Dealers, etc.)

Please note that it may take 7-10 Business Days for your Occupational Tax Certificate to be Issued.

**All Business Licenses are due to expire December 31 of each year. The Business Development Office will send notices approximately 30 days prior to the renewal period. The notice is sent as a courtesy only and non-receipt of the notice does not relieve the business owner from the responsibility of renewing the occupational tax certificate. **

Notes: _____



APPLICATION FOR OCCUPATIONAL TAX CERTIFICATE

Choose one: New Change of Ownership Name Change Change of Address Change of Use

Business Legal Name: _____
Proprietorship Partnership Corporation Non-Profit

DBA (Doing Business as) Name: _____

Business Physical Address: _____

City/State/Zip: _____ **Phone Number:** _____

****MAILING ADDRESS (If different from business address):** _____

**ALL CORRESPONDENCE, RENEWAL INVOICE AND OCCUPATIONAL TAX CERTIFICATE WILL BE SENT TO THIS ADDRESS.

Business Owner: _____
(Individual or Corporation)

Business Owner Address: _____

City/State/Zip: _____ **Mobile Number:** _____

Email Address: _____

US Citizen: ___Yes ___No **Driver's License #** _____ (please provide copy)

NAICS CODE: _____ (6digits) If not known, please visit www.census.gov/eos/www/naics

Sales and Use Tax ID Number: _____

Pursuant to O.C.G.A. 48-13-20.1 any person who performs any business, occupation, or profession and who is subject to an occupation tax or regulatory fee shall provide the legal name of such business and associated trade names, mailing address and actual physical address and sales and use tax identification number assigned to such business by the Georgia Department of Revenue if such business is required to have such number. Such information, or the refusal to provide such information, shall be provided to the Georgia Department of Revenue by the City of Dallas.

E-Verify # _____ or EXEMPT If not known, please visit www.uscis.gov/portal/site/uscis

Authorization Date: _____

Federal Tax Employer ID Number: _____ **Professional State License Number:** _____

Federal License Number if applicable: _____ **Health Permit Number if applicable** _____

Please describe your business in detail and list equipment and materials to be stored at this business location:

Additional Business Information

Type of Business: Retail Services Wholesale Manufacturing Financial Institution Builder
 Other _____

Commercial Sign: Yes No (Home Base Businesses are not permitted for signage.)

Fats, Oils & Grease (FOG): Is this a FOG producing business: Yes No (If yes, FOG Application must be completed by a Licensed Plumber in the State of Georgia.)

FOG Application Form Completed & Attached: Yes No N/A

Homebased Business: Yes No

If yes, are you the owner of the home: Yes No (If you will be functioning as a homebased business and you are not the owner of the home, you must provide a copy of the lease and written permission from the homeowner to operate from the home.)

I ACKNOWLEDGE AND AGREE THAT I AM REQUIRED TO NOTIFY THE CITY OF DALLAS IN CHANGE OF OWNERSHIP, ADDRESS, TYPE OF BUSINESS, GOING OUT OF BUSINESS, OR CHANGE OF BUSINESS IN THAT AREA OR ZONING DISTRICT.

Due to City of Dallas Procedures, the information contained in applications will be verified. Occupational License will not be issued until the City verifies that all information provided by the applicant is valid and true.

Business/Occupational Tax Certificate **will be denied** if an applicant owes any delinquent taxes or debt owed to the City of Dallas. This shall include unpaid taxes or debts owed by the land owner of the property for which the business is located.

A building inspection for occupancy and compliance with applicable building and fire codes is required. Please contact the City of Dallas Community Development Department, 678-363-6175, for permit requirements and/or inspections.

I do hereby register and apply for an Occupational Tax Certificate with The City of Dallas, Georgia and furthermore, do certify that the information provided is true, correct and complete and employment records shall be available for inspection

Signature: _____ **Date:** _____



Business Emergency Contact Form

Business Name: _____

Business Address: _____

Business Mailing Address: _____

Business Email: _____ Business Phone Number: _____

Owner:

Name: _____ Phone Number: _____

Mailing Address: _____

Email: _____

After Hours Emergency Contact:

Name: _____ Phone Number: _____

Title: _____ Email: _____

If any contacts must change, please notify us so we can update our files

City of Dallas Financial Affidavit

THIS FORM MUST BE NOTARIZED

BUSINESS NAME: _____

BUSINESS ADDRESS: _____

For Completing a new business:

Estimated Gross Receipts: _____ NAICS Code (6-digits) _____

Number of Employees: _____ (2 Part time = 1 Full time)

For completing a Renewal:

2022 Gross Receipts: \$ _____ or # of Professionals***(@ 400 each) _____

*If you were in business less than 12 months of 2022 total your gross receipts for the months you were in business in 2022, divide that amount by the number of months you were in business in 2022 and multiply that by 12.

*** If you have multiple locations, please see City of Dallas Code of Ordinances Section 10-37.

*** Professionals (O.C.G.A. 48-13-9(1)-(18) have the option to pay \$400 per professional; no disclosure of gross receipts would be required

Pursuant to City of Dallas Code of Ordinances Section 10-40, the City has the right to inspect the books or records of any business providing gross receipt information.

Gross Receipts Include:	Gross Receipts Don't Include:
<p>Total income, without deduction for the cost of goods sold or expenses incurred</p> <p>Gain from trading in stocks, bonds, capital assets, or instruments of indebtedness</p> <p>Proceeds from commissions on the sale of property, goods or services</p> <p>Proceeds from fees, charged for services rendered</p> <p>Proceeds from rent, interest, royalty or dividend income</p>	<p>Sales, use or excise taxes</p> <p>Sales returns, allowances and discounts</p> <p>Certain inter-organizational sales or transfers</p> <p>Payments made to a subcontractor or independent agent for services that contributed to the gross receipts (must provide copy of their occupation tax certificate and details or work performed on your behalf)</p> <p>Governmental and foundation grants, charitable contributions, or interest income derived from these funds, received by a nonprofit organization that employs salaried practitioners if the funds constitute 80 percent or more of the organization's receipts</p> <p>Proceeds from sales of goods or services that are delivered to or received by customers who are outside the state at the time of delivery</p>

I, _____, do solemnly swear under oath and penalty of perjury, that the gross receipt information provided above is true and correct as stated on the applicable income tax return of the business, less allowed exemptions, or, if no tax return has been filed for the applicable year, the gross receipts are true and correct to the best of my knowledge, ability and training based on financial documents such as a CPA statement and/or the business's annual profit and loss statement.

Signature _____ Position _____ Date _____

Sworn to and subscribed before me this _____ day of _____, 20____

Notary Public

Signature/Seal _____

Private Employer / E-Verify Affidavit

By executing this affidavit under oath, the undersigned private employer verifies one of the following with respect to its application for a business license, occupational tax certificate, or other document required to operate a business as referenced in O.C.G.A. § 36-60-6(d):

Section 1. Please check only one:

(A) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed **more than ten (10) employees¹**.

***** If you select Section 1(A), please fill out Section 2 and then execute below. *****

(B) _____ On January 1st of the below-signed year, the individual, firm, or corporation employed **ten (10) or fewer employees.**

***** If you select Section 1(B), please skip Section 2 and execute below. *****

Section 2.

The employer has registered with and utilizes the federal work authorization program in accordance with the applicable provisions and deadlines established in O.C.G.A. § 36-60-6. The undersigned private employer also attests that its federal work authorization user identification number and date of authorization are as follows:

_____ ***E-Verify Number*** _____ ***Date of Authorization***
(Federal Work Authorization User Identification Number)

** _____ - *Identification type and number if E-Verify is not applicable.***

THIS FORM MUST BE NOTARIZED

I hereby declare under penalty of perjury that the foregoing is true and correct.

Executed on _____ of _____, 20____ in _____, _____.
Day Month Year City State

Name of Employer

X _____
Signature of Authorized Officer or Agent

X _____
Printed Name and Title of Authorized Officer or Agent

SUBSCRIBED AND SWORN BEFORE ME
ON THIS THE _____ DAY OF _____, _____

NOTARY PUBLIC

My Commission Expires: _____

RESIDENTIAL PROPERTY LIMITED HOME OCCUPATIONAL FORM

Date Received _____

Staff's Initials _____

Phone #: _____

Email Address _____

- 1) This property is zoned residential.
- 2) There are to be no clients, employees, sales, meetings, or deliveries or any other commercial activity that is beyond the customary traffic or activity for a residential dwelling.
- 3) Storage of inventory or equipment is not allowed on the premises.
- 4) Only one commercial vehicle not to exceed manufacturer's towing and/or carrying capacity rating of less than one and one-half tons, used exclusively by the resident/occupant may be parked at the residence.
- 5) There shall be no exterior evidence of the home occupation, including but not limited to, any type of identifying signs.
- 6) No article, product, or service used or sold in connection with such activity shall be other than those found on the premises.
- 7) No mechanical equipment shall be used for such occupation except such equipment as is customary for purely household and hobby purposes.
- 8) Such use shall be conducted entirely within the dwelling unit and only persons living in the dwelling unit shall be employed in such occupation.
- 9) No more than 25 percent of the dwelling unit may be used for the operation.
- 10) No materials, equipment, or business vehicles may be stored or parked on the premises except that one business vehicle with a (manufacturer's towing or carrying capacity rating of less than one and one-half tons) used exclusively by the resident. The vehicle may be parked in a carport, garage, or rear or side yard. The off-site employees of the resident shall not congregate on the premises for any purpose concerning the business of the home occupation.
- 11) The limited home occupation shall not create a nuisance.

Detail Description of Services and type of Business activities to be conducted at the above location:

Homeowner () Renter () *** Notarized letter from property owner needed for private property ie, apartment, mobile home, and residential rentals.

I understand that this is a residential location and agree to abide by the restrictions of a home occupation.

Signature of Business Owner: _____ Date: _____

Information for you:

Where can I obtain an Employee Identification Number (EIN) or Tax I.D. Number?

The Employee Identification Number (EIN) or Tax I.D. Number is issued by the Internal Revenue Service. Please contact the Business and Specialty Tax Line at (800) 829-4933. If you do not operate your business under an EIN or Tax I.D. Number, then you must provide the responsible person's Social Security Number.

What is a NAICS Code and where do I obtain one?

NAICS stands for North American Industry Classification System and is the standard used by Federal statistical agencies in classifying business establishments for the purpose of collecting, analyzing, and publishing statistical data related to the U.S. business economy. You will obtain a NAICS Code from the U.S. Census Bureau:

<http://www.census.gov/eos/www/naics>. You may already have a NAICS code assigned to your business which you can find on previous tax returns or you may contact your accountant.

E-VERIFY FAOs:

What is E-Verify?

U.S. law requires companies to employ only individuals who may legally work in the United States – either U.S. citizens, or foreign citizens who have the necessary authorization. E-Verify is an Internet-based system that allows businesses to determine the eligibility of their employees to work in the United States. E-Verify is fast, free and easy to use – and it's the best way employers can ensure a legal workforce. <http://www.uscis.gov/portal/site/uscis> O.C.G.A § 36-60-6 requires registration with and use of E-Verify for private employers of 11 or more employees and submission of an E-verify affidavit for all private employers applying for an occupation tax certificate/business license.

Who should sign the E-Verify Affidavit?

The applicant that signed the application for the public benefit should be the individual signing the E-Verify Affidavit. Applicants should be authorized to sign on behalf of the company.

Do applicants need to sign the E-Verify Affidavit every time a benefit is requested or renewed?

Not necessarily. Once a company/organization submits an E-verify Affidavit, with an E-verify number and the date of authorization, submission of another E-verify affidavit is not necessary unless the E-verify number changes. Also, if a company/organization submits an E-verify affidavit claiming exemption from E-verify registration, any subsequent applications will not require submission of an E-verify affidavit unless the status of the company changes; the company/organization must simply assert its exemption upon each application.

Can I email or fax a copy of the E-Verify Affidavit?

Yes. The E-Verify Affidavit can be mailed, emailed or faxed. It must be completed in its entirety.

What if the applicant who has applied for a public benefit refuses to sign the E-Verify Affidavit?

If the applicant refuses to sign the E-Verify Affidavit the City will not provide the public benefit. The City is required to submit an annual compliance report to the Department of Audits and Accounts for all contracts entered into for the 'physical performance of services. Beginning January 1,2012, the same provisions will apply to the issuance of occupational tax certificates and other licenses/permits.

Where do I find information regarding E-Verify and the O.C.G.A. § 36-60-6 law online?

Please visit this website <http://www.lexisnexis.com/hottopics/gacode/Default.asp> for detailed information regarding O.C.G.A. § 36-60-6.

SAVE Affidavit FAOs:

What is SAVE? Where can I find the law?

The Georgia General Assembly passed legislation in 2007 that makes compliance with SAVE a requirement. The Law is codified in O.C.G.A. § 50-36-1 & 2 and requires, among other things, that state agencies and departments and every political subdivision of the state, including cities, verify the lawful presence in the United States of any applicant for a public benefit; verification requires the applicant to submit a SAVE affidavit and secure and verifiable document. Occupational tax certificates, business licenses, alcohol licenses, and any other document required to engage in business are considered public benefits.

Who should sign the SAVE Affidavit?

The applicant that signed the application for the public benefit must be the individual signing the SAVE Affidavit. Applicants should be authorized to sign on behalf of the company.

What is a secure and verifiable document?

Please visit the Attorney General's Office website at

http://law.ga.gov/sites/law.ga.gov/files/related_files/site_page/April%202014%20secure%20and%20verifiable%20document%20list.pdf for a list of secure and verifiable documents. The most common one is a Georgia Driver's License.

How can I submit the SAVE Affidavit and Secure and Verifiable Document?

Both may be submitted via mail, email or in person.

What if the applicant who has applied for a public benefit refuses to sign the SAVE Affidavit?

If the applicant refuses to sign the SAVE Affidavit the City will not provide the public benefit. The City has signed a contract with the Department of Homeland Security that requires the City to verify eligibility prior to granting a public benefit. This includes business and alcohol licenses.

If the applicant is not a United States citizen, what documentation must they provide so the City can run the applicant through the SAVE system?

The applicant must provide the City with a document issued to him/her by the Department of Homeland Security as evidence of lawful presence in the United States. These documents include but are not limited to an Arrival/Departure Record (Form I-94), Permanent Resident Card (Form I-551) or Employment Authorization Document (Form I-766).

Where can I find the O.C.G.A. § 50-36-1 law online? Please visit this website

<http://www.lexisnexis.com/hottopics/gacode/Default.asp> for detailed information regarding O.C.G.A. § 50-36-1.

What is the law concerning the confidentiality of my business information concerning gross receipts? O.C.G.A. 48-13-15**O.C.G.A. 48-13-15 (2010)**

48-13-15. Confidentiality of information provided by business or practitioner; violation; when disclosure allowed

(a) Except as provided in subsection (c) of this Code section, information on gross receipts received by a business or practitioner of an occupation or profession provided to a local government for the purpose of determining the amount of occupation tax for the business or practitioner is confidential and exempt from inspection or disclosure under Article 4 of Chapter 18 of Title 50.

(b) Violation of the confidentiality provision of subsection (a) of this Code section shall be unlawful and upon conviction shall be punished as a misdemeanor.

(c) Information on gross receipts received by a business or practitioner of an occupation or profession provided to a local government for the purpose of determining the amount of occupation tax for the business or practitioner may be disclosed to the governing authority of another local government for occupation tax purposes or pursuant to court order or for the purpose of collection of occupation tax or prosecution for failure or refusal to pay occupation tax.

(d) In the event a taxpayer completes one or more forms in order to comply with a local government's ordinance or resolution imposing either an occupation tax or a regulatory fee and any such form fails to disclose the social security number or the appropriate federal or state taxpayer identification number, or other identification numbers, if required by the local government, such omission shall be reported in a timely manner to the state revenue commissioner.